

³
COMPARISON

BETWEEN

UNIFORM SYSTEM OF ACCOUNTS

AS PRESCRIBED BY

FEDERAL COMMUNICATIONS COMMISSION

FOR CLASS A, B, C, AND D COMPANIES //

PREPARED BY

²
(d.d.) RURAL ELECTRIFICATION ADMINISTRATION

FINANCE DIVISION) - TELEPHONE PROGRAM

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CLASS A AND CLASS B TELEPHONE COMPANIES

Account No. Title

BALANCE SHEET ACCOUNTS

Investments

100.1 Telephone plant in service
100.2 Telephone plant under construction
100.3 Property held for future telephone use
100.4 Telephone plant acquisition adjustment
100.7 Telephone plant adjustment
101.1 Investments in affiliated companies
101.2 Advances to affiliated companies
102 Other investments
103 Miscellaneous physical property
104 Sinking funds
105 Company securities owned

Current Assets

113 Cash
114 Special cash deposits
115 Working funds
116 Temporary cash investments
117.1 Notes receivable from affiliated companies
117.2 Other notes receivable
118 Due from customers and agents
120.1 Accounts receivable from affiliated companies
120.2 Other accounts receivable
121 Interest and dividends receivable
122 Material and supplies
123 Other current assets

Other Assets

126 Subscriptions to capital stock
127 Subscriptions to funded debt

CLASS C TELEPHONE COMPANIES

Account No. Title

BALANCE SHEET ACCOUNTS

Investments

1000 Telephone plant
1100 Telephone plant under construction

1200 Plant adjustments
1300 Investments in securities

1400 Miscellaneous physical property
1500 Fund accounts
1900 Reacquired securities

Current Assets

1600 Cash

1620 Temporary investments
1640 Notes receivable

1650 Due from customers and agents
1660 Accounts receivable

1670 Interest and dividends receivable
1680 Material and supplies
1690 Other current assets

Other Assets

1700 Subscriptions to capital stock

CLASS D TELEPHONE COMPANIES

Account No. Title

BALANCE SHEET ACCOUNTS

Investments

1000 Telephone plant

1300 Miscellaneous investments and funds

1900 Reacquired securities

Current Assets

1600 Cash

1640 Notes receivable

1650 Due from customers and agents
1660 Accounts receivable

1680 Material and supplies
1690 Other assets

CLASS A AND CLASS B TELEPHONE COMPANIES

<u>Account No.</u>	<u>Title</u>
<u>BALANCE SHEET ACCOUNTS</u>	
<u>Prepaid Accounts and Deferred Charges</u>	
129	Prepaid rents
130	Prepaid taxes
131	Prepaid insurance
132	Prepaid directory expenses
133	Other prepayments
134.1	Discounts on capital stock
134.2	Capital stock expense
135	Discount on long-term debt
136	Provident funds
137	Insurance and other funds
138	Extraordinary maintenance and retirements
139	Other deferred charges

Stock

150	Capital stock
151	Stock liability for conversion
152	Premium on capital stock
153.1	Capital stock subscribed
153.2	Installments paid on capital stock

CLASS C TELEPHONE COMPANIES

<u>Account No.</u>	<u>Title</u>
<u>BALANCE SHEET ACCOUNTS</u>	
<u>Prepaid Accounts and Deferred Charges</u>	
1800	Prepayments
1850	Discount on capital stock
1860	Capital - stock expense
1880	Unamortized debt discount and expense
1890	Other deferred charges

Stock

2100	Capital stock
2130	Obligations for stock conversion
2150	Premium on capital stock
2180	Capital-stock subscriptions and installments

CLASS D TELEPHONE COMPANIES

<u>Account No.</u>	<u>Title</u>
<u>BALANCE SHEET ACCOUNTS</u>	
1800	Prepayments and deferred charges
1880	Unamortized debt discount and expense

2100	Capital stock
2150	Premium on capital stock
2180	Capital stock subscriptions and installments

CLASS A AND CLASS B TELEPHONE COMPANIESAccount No. TitleBALANCE SHEET ACCOUNTSLong-Term Debt

154.1	Funded debt
154.2	Funded debt subscribed
155	Receivers' certificates
156	Advances from affiliated companies
157	Other long-term debt

Current Liabilities

158.1	Notes payable to affiliated companies
158.2	Other notes payable
159.1	Accounts payable to affiliated companies
159.2	Other accounts payable
160	Customers' deposits
162	Matured interest and dividends
163	Matured long-term debt
164	Advance billing and payments
165	Other current liabilities

Accrued Liabilities Not Due

166	Taxes accrued
167	Unmatured interest, dividends, and rents accrued

CLASS C TELEPHONE COMPANIESAccount No. TitleBALANCE SHEET ACCOUNTSLong-Term Debt

2200	Funded debt
2230	Receivers' certificates
2250	Advances from affiliated companies
2290	Other long-term debt

Current and Accrued Liabilities

2300	Notes payable
2320	Accounts payable
2340	Customers' deposits
2350	Matured long-term debt
2360	Advance billing and payments
2390	Other current liabilities

2400	Accrued liabilities
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CLASS D TELEPHONE COMPANIESAccount No. TitleBALANCE SHEET ACCOUNTS

2200	Long-Term Debt
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2300	Notes payable
2320	Accounts payable
2340	Customers' deposits
2350	Matured long-term debt
2390	Other current and accrued liabilities

CLASS A AND CLASS B TELEPHONE COMPANIES

<u>Account No.</u>	<u>Title</u>
<u>BALANCE SHEET ACCOUNTS</u>	
<u>Deferred Credits and Reserves</u>	
168	Premium on long-term debt
169	Insurance reserve
170	Provident reserve
171	Depreciation reserve
172	Amortization reserve
173	Employment stabilization reserve
174	Other deferred credits

179 Other capital surplus

Earned Surplus
180 Earned surplus reserved

181 Unappropriated earned surplus

CLASS C TELEPHONE COMPANIES

<u>Account No.</u>	<u>Title</u>
<u>BALANCE SHEET ACCOUNTS</u>	
<u>Deferred Credits and Reserves</u>	
2500	Unamortized premium on long-term debt
2600	Depreciation reserve
2700	Amortization reserve
2790	Other reserves
2590	Other deferred credits

Contributions of Telephone Plant
2800 Contributions of telephone plant

Surplus
2900 Surplus

Non corporate proprietorship
2010 Proprietary capital
2020 Undistributed profits

CLASS D TELEPHONE COMPANIES

<u>Account No.</u>	<u>Title</u>
<u>BALANCE SHEET ACCOUNTS</u>	
2500	Unamortized premium on long-term debt
2600	Depreciation reserve
2790	Other reserves
2590	Other deferred credits

2800 Contributions of telephone plant

2900 Surplus

2010 Noncorporate proprietorship

CLASS A AND CLASS B TELEPHONE COMPANIES

<u>Account No.</u>	<u>Title</u>
<u>BALANCE SHEET ACCOUNTS</u>	
<u>Telephone Plant Accounts</u>	
201	Organization
202	Franchises
203	Patent rights
207	Right of way
211	Land
212	Buildings
221	Central office equipment
231	Station apparatus
232	Station installations
233	Drop and block wires
234	Private branch exchanges
235	Booths and special fittings
241	Pole lines
242.1	Aerial cable
242.2	Underground cable
242.3	Buried cable
242.4	Submarine cable
243	Aerial wire
244	Underground conduit
261	Furniture and office equipment
264	Vehicles and other work equipment
276	Telephone plant acquired
277	Telephone plant sold

CLASS C TELEPHONE COMPANIES

<u>Account No.</u>	<u>Title</u>
<u>BALANCE SHEET ACCOUNTS</u>	
<u>Telephone Plant Accounts</u>	
1001	Organization
1002	Franchises
1007	Right of way
1005	Miscellaneous intangible property
1011	Land
1012	Buildings
1021	Central office equipment
1031	Station equipment
1032	Station wiring
1045	Poles, conduits, cable, and wire
1050	Other radiotelephone plant
1061	Furniture and office equipment
1064	Vehicles and other work equipment
1076	Telephone plant acquired
1077	Telephone plant sold

CLASS D TELEPHONE COMPANIES

<u>Account No.</u>	<u>Title</u>
<u>BALANCE SHEET ACCOUNTS</u>	
1001	Organization
1007	Right of way
1005	Miscellaneous intangible property
1011	Land
1012	Buildings
1021	Central office equipment
1031	Station equipment
1032	Station wiring
1045	Poles, conduit, cable, and wire
1050	Other radiotelephone plant
1061	Furniture and office equipment
1064	Vehicles and other work equipment
1076	Telephone plant acquired
1077	Telephone plant sold

CLASS A AND CLASS B TELEPHONE COMPANIES

<u>Account No.</u>	<u>Title</u>
<u>INCOME ACCOUNTS</u>	
<u>Telephone Operating Income</u>	
300	Operating revenues
301	Operating expenses
302	Rent <u>from</u> lease of operating property
303	Rent <u>for</u> lease of operating property
305	Operating taxes

<u>Other Income</u>	
312	Dividend income
313	Interest income
314	Income from sinking and other funds
315	Income from miscellaneous physical property
316	Miscellaneous income

<u>Miscellaneous Deductions from Income</u>	
322	Miscellaneous taxes
323	Miscellaneous income changes

CLASS C TELEPHONE COMPANIES

<u>Account No.</u>	<u>Title</u>
<u>INCOME ACCOUNTS</u>	
<u>Telephone Operating Income</u>	
3000	Operating revenues
4000	Maintenance and operation expenses
5600	Rent <u>from</u> lease of telephone plant
5300	Rent <u>for</u> lease of telephone plant
5400	Operating taxes
5500	Income taxes

<u>Other Income</u>	
6000	Interest and dividend income
6100	Income from miscellaneous physical property
6900	Other income - miscellaneous

<u>Miscellaneous Deductions from Income</u>	
7000	Miscellaneous taxes
7100	Other miscellaneous deductions from income

CLASS D TELEPHONE COMPANIES

<u>Account No.</u>	<u>Title</u>
<u>INCOME ACCOUNTS</u>	
<u>Telephone Operating Income</u>	
3000	Operating revenues
4000	Maintenance and operation expenses
5600	Rent <u>from</u> lease of telephone plant
5300	Rent <u>for</u> lease of telephone plant
5400	Operating taxes

<u>Miscellaneous Income and Deductions</u>	
6900	Miscellaneous income

7100	Miscellaneous deductions from income
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CLASS A AND CLASS B TELEPHONE COMPANIES

<u>Account No.</u>	<u>Title</u>
<u>INCOME ACCOUNTS</u>	
<u>Fixed Charges</u>	
335	Interest on funded debt
336	Other interest deductions
338	Amortization of discounts on long-term debt
339	Release of premium on long-term debt - CR
340	Other fixed charges

Contingent Interest

341	Contingent interest on funded debt
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Disposition of Net Income

342	Contractual reservations of income
343	Miscellaneous reservations of income

CLASS C TELEPHONE COMPANIES

<u>Account No.</u>	<u>Title</u>
<u>INCOME ACCOUNTS</u>	
<u>Fixed Charges</u>	
7200	Interest on long-term debt
7300	Other interest charges
7400	Amortization of debt discount and expense
7500	Amortization of premium on long-term debt - CR
7600	Interest charged to construction - CR
7900	Other fixed charges

Disposition of Net Income

8000	Reservations of income
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CLASS D TELEPHONE COMPANIES

<u>Account No.</u>	<u>Title</u>
<u>INCOME ACCOUNTS</u>	
<u>Fixed Charges</u>	
7300	Interest charges
7900	Other fixed charges

Disposition of Net Income

8000	Reservations of income
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CLASS A AND CLASS B TELEPHONE COMPANIES

<u>Account No.</u>	<u>Title</u>
	<u>INCOME ACCOUNTS</u>

EARNED SURPLUS ACCOUNTS

400	Income balance
401	Credits for telephone plant sold
402	Miscellaneous credits to earned surplus
410	Debits for telephone plants sold
413	Miscellaneous debits to earned surplus
414	Contractual reservations of earned surplus
415	Miscellaneous reservations of earned surplus
416	Dividend appropriations

CLASS C TELEPHONE COMPANIES

<u>Account No.</u>	<u>Title</u>
	<u>INCOME ACCOUNTS</u>

CLASS D TELEPHONE COMPANIES

<u>Account No.</u>	<u>Title</u>
	<u>INCOME ACCOUNTS</u>

CLASS A AND CLASS B TELEPHONE COMPANIES

CLASS C TELEPHONE COMPANIES

CLASS D TELEPHONE COMPANIES

Account No. Title

OPERATING REVENUE ACCOUNTS - CLASS A

OPERATING REVENUE ACCOUNTS-CLASS B

Account No. Title

OPERATING REVENUE ACCOUNTS

Account No. Title

OPERATING REVENUE ACCOUNTS

Local Service Revenues

Local Service Revenues

500 Subscribers' station revenues
501 Public telephone revenues
503 Service stations
504 Local private line services
506 Other local service revenues

500 Local service revenues

3010 Local service revenues

3010 Local service revenues

Toll Service Revenues

Toll Service Revenues

510 Message tolls
512 Toll private line services
516 Other toll service revenues

510 Toll service revenues

3030 Toll service revenues

3030 Toll service revenues

Miscellaneous Revenues

Miscellaneous Revenues

521 Telegraph commissions
523 Directory advertising and sales
524 Rent revenues
525 Revenues from general services and
 licenses
526 Other operating revenues

520 Misc. operating revenues

3060 Miscellaneous operating revenues

3060 Miscellaneous operating revenues

Uncollectible Revenues

Uncollectible Revenues

530 Uncollectible operating revenues - DR 530 Uncollectible operating revenue-DR

3090 Uncollectible operating revenues - DR

3090 Uncollectible operating revenues

CLASS A AND CLASS B TELEPHONE COMPANIES

<u>Account No.</u>	<u>Title</u>	<u>Account No.</u>	<u>Title</u>
<u>OPERATING EXPENSE ACCOUNTS -- CLASS A</u>		<u>OPERATING EXPENSE ACCOUNTS--CLASS B</u>	
<u>Maintenance Expenses</u>		<u>Maintenance Expenses</u>	
602.1	Repairs of pole lines	602	Repairs of outside plant
602.2	Repairs of aerial cable		
602.3	Repairs of underground cable		
602.4	Repairs of buried cable		
602.5	Repairs of submarine cable		
602.6	Repairs of aerial wire		
602.7	Repairs of underground conduit		
602.8	Shop repairs and salvage adjustments		
602.9	Gen'l supervision, engineering, and tool expenses		
603	Test desk work	603	Test desk work
604	Repairs of central office equip.	604	Repairs of central office equip.
605	Repairs of station equipment	605	Repairs of station equipment
606	Repairs of buildings and grounds	606	Repairs of buildings and grounds
607	Station removals and changes	607	Station removals and changes
610	Maintaining transmission power	610	Maintaining transmission power
611	Employment stabilization	611	Employment stabiliation
612	Other maintenance expenses	612	Other maintenance expenses

CLASS C TELEPHONE COMPANIES

<u>Account No.</u>	<u>Title</u>
<u>OPERATING EXPENSE ACCOUNTS</u>	
<u>Maintenance</u>	
4010	Maintenance labor
4020	Maintenance materials and supplies
4030	Station removals and changes
4090	Other maintenance expenses

CLASS D TELEPHONE COMPANIES

<u>Account No.</u>	<u>Title</u>
<u>OPERATING EXPENSE ACCOUNTS</u>	
<u>Maintenance</u>	
4010	Maintenance labor
4020	Maintenance materials and supplies
4030	Station removals and changes
4090	Other maintenance expenses

CLASS A AND CLASS B TELEPHONE COMPANIES

CLASS C TELEPHONE COMPANIES

CLASS D TELEPHONE COMPANIES

<u>Account No.</u>	<u>Title</u>	<u>Account No.</u>	<u>Title</u>	<u>Account No.</u>	<u>Title</u>	<u>Account No.</u>	<u>Title</u>
<u>OPERATING EXPENSE ACCOUNTS - CLASS A</u>		<u>OPERATING EXPENSE ACCOUNTS - CLASS B</u>		<u>OPERATING EXPENSE ACCOUNTS</u>		<u>OPERATING EXPENSE ACCOUNTS</u>	

<u>Depreciation and Amortization Expenses</u>	<u>Depreciation and Amortization Expenses</u>
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608	Depreciation	608	Depreciation	5000	Depreciation expense	5000	Depreciation expense
609	Extraordinary retirements	609	Extraordinary retirements				
613	Amortization of intangible property	613	Amortization of intangible property	5100	Amortization of intangible property	5100	Amortization charges
614	Amortization of telephone plant	614	Amortization of telephone plant	5200	Amortization of plant adjustments		
	Acquisition adjustment		Acquisition adjustment				

<u>Traffic Expenses</u>	<u>Traffic Expenses</u>	<u>Operation</u>
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621	General traffic supervision						
622	Service inspection and customer instruction						
624	Operators' wages	624	Operators' wages	4110	Operators' wages	4110	Operators' wages
626	Rest and Lunch rooms						
627	Operators' employment and training						
629	Central office stationery and printing						
630	Central office house service						
631	Misc. central office expenses						
632	Public telephone expenses						
633	Other traffic expenses	633	Other traffic expenses	4120	Other traffic expenses	4120	Other traffic expenses
634	Joint traffic expenses --DR						
635	Joint traffic expenses - CR						

CLASS A AND CLASS B TELEPHONE COMPANIES

Account No. Title

OPERATING EXPENSE ACCOUNTS - CLASS A

Commercial Expenses
640 Gen'l commercial administration
642 Advertising
643 Sales expense
644 Connecting company relations
645 Local commercial operations
648 Public telephone commissions
649 Directory expenses
650 Other commercial expenses

Account No. Title

OPERATING EXPENSE ACCOUNTS - CLASS B

Commercial Expenses
640 Commercial expenses

CLASS C TELEPHONE COMPANIES

Account No. Title

OPERATING EXPENSE ACCOUNTS

CLASS D TELEPHONE COMPANIES

Account No. Title

OPERATING EXPENSE ACCOUNTS

General Office Salaries and Expenses

661 Executive department
662 Accounting department
663 Treasury department
664 Law department
665 Other Gen'l office salaries and expenses

General Office Salaries and Expenses

665 Gen'l office salaries and expenses

4150 Office salaries

4150 Office salaries

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CLASS A AND CLASS B TELEPHONE COMPANIES

<u>Account No.</u>	<u>Title</u>	<u>Account No.</u>	<u>Title</u>
<u>OPERATING EXPENSE ACCOUNTS - CLASS A</u>		<u>OPERATING EXPENSE ACCOUNTS - CLASS B</u>	
	<u>Other Operating Expenses</u>		<u>Other Operating Expenses</u>
668	Insurance		
669	Accidents and damages		
671	Operating rents		
672	Relief and pensions		
673	Telephone franchise requirements		
674	Gen'l services and licenses		
675	Other expenses	675	Other operating expenses
676	Telephone franchise requirements-CR		
677	Expenses charged construction-CR		

Clearing Accounts

702	Vehicle & other work equip. expense
704	Supply expense
705	Engineering expense
706	Plant supervision expense
707	House service expense

CLASS C TELEPHONE COMPANIES

<u>Account No.</u>	<u>Title</u>
<u>OPERATING EXPENSE ACCOUNTS</u>	
	<u>Operations</u>
4160	General services and licenses
4190	Other operation expenses

Clearing Accounts

9000	Vehicle and other work equip. expense-clearing
9100	Supplyexpense - clearing

CLASS D TELEPHONE COMPANIES

<u>Account No.</u>	<u>Title</u>
<u>OPERATING EXPENSE ACCOUNTS</u>	
4190	Other operation expenses

